



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ANDY DILLON  
STATE TREASURER

***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue  
Lansing, Michigan***

***Monday, February 4, 2013  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Robert H. Naftaly, Member STC (Telephonically)  
Barry S. Simon, Member STC  
  
Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of December 13, 2012. (Item 1 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of January 22, 2013. (Item 2 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the 2012 State Tax Commission Annual Report submitted by Executive Secretary Sobel. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to provide a 10% obsolescence factor for State Assessed Telephone Companies personal property in 2013 and evaluate obsolescence further in 2014. The Commission also approved to adjust the tables for Table H (Switching) and Table I (Circuits) by taking 1% off the multipliers each year. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 1 of 2013 Certified Interest Rates. (Item 5 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to amend the meeting schedule and cancel the October 28, 2013 meeting and reschedule for November 4, 2013. (Item 6 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 7 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 8 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 9 on agenda)

These certifications will expire on **May 1, 2015**.

**New Certifications:**

**Allegan County**  
City of Plainwell

**Recertifications:**

**Genesee County**  
City of Swartz Creek

**Kent County**  
City of East Grand Rapids  
Algoma Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 10 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to ask the Attorney General's Office to intervene in a classification appeal case involving Warbritton Farms. (Add on to agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to allow Executive Secretary Sobel to amend the Tax Calendar to reflect the legislative changes to the Principal Residence Exemption dates. (Add on to agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to remove Marie Tubergen from the Michigan Advanced Assessing Officer Program because of lack of participation and to not allow her to apply again until the 2014 program. (Add on to agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to create a committee to review the table for Wind Turbines and report back to the Commission at a later date. (Add on to agenda)

Public Comment (Item 11 on agenda):

Mark Hilpert of Honigman Miller appeared before the Commission on behalf of Bonnie Hargraves and asked the Commission to reconsider its policy regarding late renewals of assessor certification, to allow Ms. Hargraves to renew her certification after missing the deadline for her continuing education or to allow her to escrow her certificate.

Reid Duford from the City of Midland appeared before the Commission on behalf of Eco Bio Plastics to ask the Commission to amend the effective date of the Industrial Facility Exemption Certificate to December 31, 2012. The statute prohibits the Commission from retroactively amending the effective date.

**Michigan Certified Assessing Officer Graduation (Item 12 on agenda):**

Ms. Sobel spoke regarding the MCAO program: Last week I received an email from an individual who just graduated from our Master Level Program last year and he wanted to let Nancy and I know that he had just gotten a new job. He also wanted to let us know he was interviewing for hiring some people and that he interviewed somebody who is going to be graduating in our class later this year. He said that person knew more half way through the class than people that he interviewed that had 17 years of experience. He said that was a testament to the program and how well the program is run by our capable instructors, a couple of whom are here today. He was just very pleased by everything that has been done with the program. Earlier in the meeting you heard the Commission approve their Annual Report for 2012 which lists everything that they do. I actually have the first Annual Report from the State Tax Commission which was dated December 15, 1900. A couple of interesting things about this report and I will tell you that every year when I put the annual report together for the Commission the thing that gives me the biggest heartache is there is this spreadsheet, which of course is in Excel, and I can never get it to fit right in the report. Well, they had the same exact spreadsheet in the back of this book and you can imagine in 1900 that had to type set every number; probably with a little more difficulty than I have putting it into the Annual Report. The other interesting thing is that we were just looking at the Annual Report this morning and in 1900 there were 2000 assessing officers in Michigan, which is almost identical to the number that we have today. It is funny that in 113 years that it hasn't changed very much. I did want to read a passage from the Annual Report and I will say that the other thing that is interesting in the 1900 all the assessors were men, so just keep that in mind when I am reading this. "It was well understood that if the law be followed and justice be done to all without regard or rank or station that it meant both social and political ostracism with the governing and political forces that control the state. Many of the duties that were not pleasant or agreeable approval and compliments are better appreciated generally then centurion criticism and especially so when coming those who have been fast and long time friends. Taxation is a disagreeable function common to every government. The assessing officer who permits men to tax themselves who seldom asserts his prerogative who passes the hat instead of making an assessment is to frequently the man who holds on is padded with approval by favorite interests and continued in office. The powers that control and manipulate do not respect such men but they realize and reciprocate. The great majority of assessing officers in Michigan is honest and faithful and dare perform their whole duty, but in experience of 18 months has shown in taxation the millions almost always find their men, but the men don't almost always find their millions." So you can see back in 1900 assessing wasn't the popular function either and that certainly hasn't changed today. We are very pleased that all of you have made it through the

program. At the end of this year we will have graduated a 100 new entry level assessing officers and hopefully about 30 new Master and Advanced Level Assessing Officers. We are very proud of every one of you and all the work you have been through for the past two years. We know it was a tough program. It is good that you are the second graduating class because you guys can get out there and get the jobs early and move on. We also hope that every one of you will move on to the Advanced Level Program. We know some of you have already taken classes but we hope you will continue to move on. So I don't know if the Commissioners have any comments that they would like to make.

Commissioner Simon stated the following: First of all congratulations and I hope you all have jobs. Your municipality is very dependent on the property tax as a major source of revenue. So you are going to have to do as good as job as possible and you have to keep up your certification. You see what happened with this case where someone gave up their certification. You will need to pay your fee and take your required classes. Do the best you can. You have to treat every single taxpayer the same no matter if they are an elected official, a homeowner, or a business owner, whatever the case may be. Everyone gets the same treatment. You follow the Constitution; you assess everything at 50% of the true cash value. Good luck to everybody!

Chairman Roberts stated the following: I would also like to add my congratulations not only to the class, but also the instructors and staff. This is the beginning, and this is one thing the State Tax Commission has done that I am very proud of is trying to do a better job to enhance professionalism in assessing in general. I have been in public service for a number of years and if there is one thing no matter how tough the job is you can earn respect. I am telling when you get up in the morning and look at yourself in the mirror if you know you have that you have a whole lot. So I congratulate you and I am very proud of the work you are doing. I am very proud of how much effort you made in order to get through the program. I would like to support Kelli's comments by saying continue the effort and get in that next class and be the leaders of the future.

Commissioner Naftaly stated the following: I just want to add my congratulations as well. Well said Doug!

It was moved by Roberts, supported by Simon, and unanimously approved the following individuals to receive their Michigan Certified Assessing Officer Certification.

Brad Barrett  
Jason M. Daniels  
Kyle W. Harris  
Richard I. Learman  
Jason D. Patterson  
Lisa A. Shagena  
Peter Stanislawski

Peter J. Bierzynski  
Heather S. Frick  
Jennifer M. Kerber  
Elisha Ann Messina  
Eli S. Prout  
Joshua D. Simmons  
Michele I. Tobeler-Cantalupo

Robin L. Cox  
Kathy A. Funk  
Dean D. Kohagen  
Adam L. Million  
Justin E. Prybylski  
Jill K. Skelley  
James W. VanHaitsma

Students were issued their diplomas and certificates.

The next Commission meeting will be held April 8, 2013 at the Lansing Center in Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:40 a.m.

**DATED TYPED:** February 4, 2013

**DATE APPROVED:** April 8, 2013

---

**Douglas B. Roberts, Chair**  
**State Tax Commission**

---

**Robert H. Naftaly, Member**  
**State Tax Commission**

---

**Barry N. Simon, Member**  
**State Tax Commission**